

Government

Shelby County was incorporated in 1819. Since the implementation of the Restructure Act in 1976, the County has operated under the Mayor-Commission form of government. The County is divided into five districts, with 13 elected representatives on the County Board of Commissioners. Other Elected Officials include the Sheriff, County Clerk, Court Clerks (5), Assessor, Register, and Trustee. All elected officials serve four year terms.

The County Seal



As with most counties in Tennessee, the Shelby County seal was adapted as a variation of the Tennessee state seal. The date shown is the date that Shelby County was established. The upper half of the seal features a tobacco plant, a plow, a sheaf of wheat, a cotton plant and an iris (state flower) as representations of "Agriculture." The lower half depicts a flatboat and sail with the word "Commerce".

Geographics

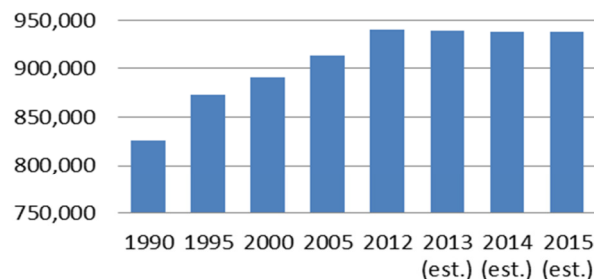
Land Area 755 square miles
 Water Area 29 square miles
 Elevation 331 feet
 Average precipitation 54.65 inches
 Average annual temperature 62.0
 Freeze free period 230 days

Adjacent Counties:

North Tipton County
 East Fayette County
 Southeast Marshall County, Mississippi
 South DeSoto County, Mississippi
 West Crittenden County, Arkansas

Demographics

Shelby County Population



Population Density (sq. mile):

Shelby County 1,216
 Nashville-Davidson County 1,265
 Atlanta Metro 3,154
 New York City 27,013

Municipalities within Shelby County:

Memphis 655,770
 Arlington 11,625
 Bartlett 58,579
 Collierville 48,863
 Germantown 39,240
 Lakeland 12,553
 Millington 11,027
 Unincorporated Area 100,412
 (70% of County residents live within the City of Memphis)

Source: census.gov QuickFacts

Racial Mix:

Black 52.6%
 White 37.1%
 Hispanic 6.0%
 Asian 2.4%
 All Other 1.9%

Sex:

Male 48.0%
 Female 52.0%

Age Characteristics:

Ages 0 to 19 28.3%
 Ages 20 to 39 28.2%
 Ages 40 to 69 36.1%
 Age 70 and over 7.4%
 Median age 35 years

Source: censusreporter.org

Education

Public School Enrollment (ADM basis):

2010	150,935
2011	149,047
2012	146,746
2013	143,849
2014	141,680
2015	138,820

SCS District Funding Source:

Local	34.9%
State	37.6%
Federal/Other	27.5%

Source: TN Department of Education data downloads

Community Education Level:

(in population 25 years or older)

High School grad (includes equivalency)	28.3%
Associates' degree	5.8%
Some College no degree	23.1%
Bachelor's degree	18.0%
Graduate degree	12.0%
Less than High School diploma	8.2%

Source: US Census Bureau American Fact Finder – Educational Attainment 2015 American Community Survey 1-Year Estimates

Economics

Unemployment Rates:

Memphis City*	7.3%
Shelby County	6.6%
Tennessee	5.8%
United States	5.3%

Source: tn.gov/workforce; * Bureau of Labor Statistics

Median Household Income:

Memphis	\$36,908
Shelby County	\$47,083
Tennessee	\$47,275
United States	\$55,775

Families below poverty level:

Memphis	20.8%
Shelby County	15.2%
Tennessee	12.3%
United States	10.6%

Median Home Values:

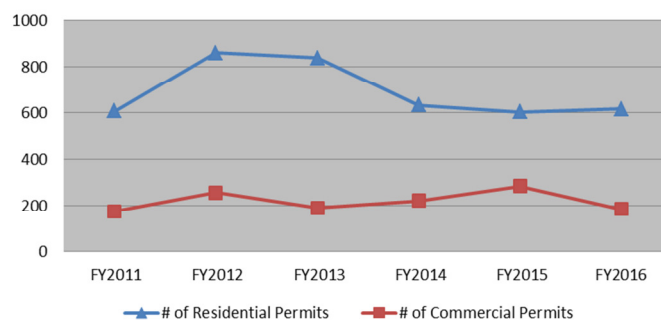
Memphis	\$94,400
Shelby County	\$135,800
Tennessee	\$150,600
United States	\$194,500

Source: census.gov American Fact Finder Guided Search 2015 American Community Survey 1-Year Estimates

New Building Permits Issued in Shelby County:

	# of Residential Permits	# of Commercial Permits
FY2011	606	176
FY2012	860	256
FY2013	838	190
FY2014	632	221
FY2015	603	284
FY2016	615	185

Shelby County New Building Permits Issued



New Building Valuations in Shelby County:

	Residential Valuation	Commercial Valuation
FY2011	\$127,776,387	\$186,429,217
FY2012	\$174,502,914	\$438,186,496
FY2013	\$186,468,149	\$127,671,634
FY2014	\$149,651,542	\$327,645,118
FY2015	\$149,282,660	\$355,451,694
FY2016	\$158,822,753	\$267,853,737

Sales Tax Rates:

(Arlington, Bartlett, Collierville, Germantown, Lakeland, and Millington add .50% for a total of 9.75%)

Local	2.25%
State	7.00%
Total	9.25%

Property Tax Rates for FY 2017 (Tax year 2016):

(Per \$100 assessed value)

Shelby County	\$4.37
Memphis City	\$3.40
Arlington	\$1.15
Bartlett	\$1.62
Collierville	\$1.78
Germantown	\$1.93
Lakeland	\$1.40
Millington	\$1.53

Source: Shelby County Assessor Website (2016 Property Tax Calculator)

Top 10 Employers for Shelby County, Tennessee

Rank	Employer	Type of Business	Number of Local Employees	Percentage of Total Employment
1	Federal Express Corporation	Transportation	30,000	4.8%
2	Shelby County Schools	Public School System	14,500	2.3%
3	United State Government	Federal Government	13,100	2.1%
4	Tennessee State Government	State Government	12,700	2.0%
5	Methodist Le Bonheur Healthcare	Health Care	10,784	1.7%
6	Naval Support Activity Mid South	Military Installation	7,500	1.2%
7	Baptist Memeorial Health Care	Health Care	6,654	1.1%
8	City of Memphis	City Government	6,476	1.0%
9	Wal-Mart Stores Inc.	Retail Operations	5,300	0.9%
10	Shelby County Government	County Government	5,194	0.8%
Total Employed by Top 10			112,208	18.1%
Total Employed by Other Employers			507,792	81.9%
Total Shelby County Employment			620,000	100.0%

Source: Largest employer data is taken from the Memphis Business Journal Book of Lists 2015-2016 published Dec. 25, 2015. Total employment data is included in the Book of Lists 2015-2016.

Principal Property Tax Payers for Shelby County, Tennessee

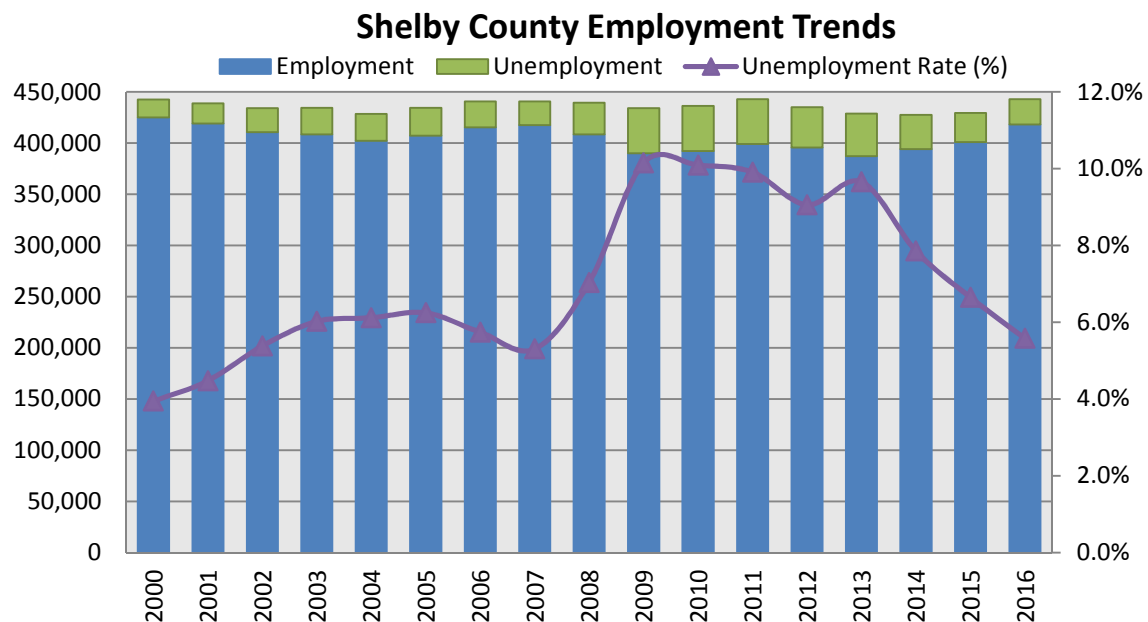
Rank	Name of Taxpayer	Type of Business	Taxable Assessed Value	Percentage of Total Assessed Value
1	Federal Express Corporation	Transportation	\$ 734,388,695	4.09%
2	Bellsouth Telecommunications Inc.	Telecommunications	120,490,733	0.67%
3	AT&T Mobility LLC	Telecommunications	65,960,941	0.37%
4	Belz Investco GP	Real Estate	63,567,345	0.35%
5	AMISUB (SFH) Inc.	Health Care	64,702,465	0.36%
6	G&I VII Retail Carriage LLC	Retail Operations	60,166,600	0.33%
7	Kroger Companies	Grocery Retailers	58,437,820	0.33%
8	Galleria at Wolfchase LLC	Retail Operations	58,329,440	0.32%
9	Lightman Michael A	Commercial Real Estate	55,338,335	0.31%
10	Boyle Investment Co.	Commercial Real Estate	46,110,715	0.26%
Total Assessed Valuation of Top 10 Taxpayers			1,327,493,089	7.39%
Balance of Assessed Valuation			16,639,396,171	92.61%
Total Assessed Valuation			\$17,966,889,260	100.00%

Source: Shelby County Assessor and Trustee Offices, Fiscal 2015.

Demographic/Economic Trends Shelby County, Tennessee

Year	County Population	Personal Income	Per Capita Income	Unemployment Rate
2000	898,211	\$ 27,941,148	\$ 31,108	3.9%
2001	899,345	\$ 29,824,183	\$ 33,162	4.5%
2002	902,634	\$ 30,688,100	\$ 33,998	5.4%
2003	906,733	\$ 31,504,263	\$ 34,745	6.0%
2004	909,643	\$ 33,095,510	\$ 36,383	6.1%
2005	913,201	\$ 34,129,205	\$ 37,373	6.2%
2006	920,106	\$ 36,103,204	\$ 39,238	5.7%
2007	921,119	\$ 37,635,149	\$ 40,858	5.3%
2008	920,685	\$ 37,507,530	\$ 40,739	7.0%
2009	922,541	\$ 35,634,694	\$ 38,627	10.1%
2010	928,792	\$ 36,813,844	\$ 39,630	10.1%
2011	934,405	\$ 38,116,646	\$ 40,763	9.9%
2012	940,764	\$ 39,896,975	\$ 42,409	9.1%
2013	939,465	\$ 40,594,551	\$ 43,210	9.7%
2014	938,803	\$ 41,968,752	\$ 44,705	7.9%
2015	938,069	N/A	N/A	6.6%

Source: Population and personal income data provided by the U.S. Bureau of the Census Through Bureau of Economic Analysis (BEA). Unemployment rates provided by Tennessee Department of Labor and Workforce Development.



Source: Jobs4tn.gov – Labor Market Information - Historical Data Analysis – Labor Force Employment and Wage Data.

Assessed and Estimated Values of Taxable Property									
Fiscal Year	Tax Year	Total Direct Tax	Total Taxable Assessed Value	Estimated Actual Taxable Value	Assessed Value as % of Actual Value	Assessed Values by Source			
		Rate	(a)	(b)	(c)	% Residential Property	% Commercial Property	% Personal Property	% Public Utilities
2002	2001	3.79	15,119,655,559	49,858,145,639	30.33%	50.8%	33.9%	8.6%	6.7%
2003	2002	3.79	15,226,786,429	50,347,238,284	30.24%	51.1%	33.8%	8.9%	6.3%
2004	2003	4.04	15,113,967,063	50,379,365,307	30.00%	52.8%	32.8%	8.6%	5.8%
2005	2004	4.04	15,185,856,085	50,841,730,464	29.87%	54.1%	31.8%	8.1%	6.0%
2006	2005	4.04	17,220,258,313	57,726,276,478	29.83%	54.7%	31.8%	7.5%	6.0%
2007	2006	4.04	17,502,758,132	58,862,669,304	29.73%	55.4%	31.1%	7.6%	5.9%
2008	2007	4.04	17,720,591,975	59,900,899,755	29.58%	56.5%	30.7%	7.3%	5.5%
2009	2008	4.04	18,089,304,129	61,383,315,080	29.47%	56.7%	30.6%	7.8%	5.0%
2010	2009	4.02	19,657,378,625	66,374,654,928	29.62%	55.7%	32.0%	7.5%	4.8%
2011	2010	4.02	18,942,064,619	64,183,574,936	29.51%	57.8%	33.2%	7.3%	5.3%
2012	2011	4.02	18,999,484,095	64,287,973,983	29.55%	56.4%	30.7%	7.3%	5.6%
2013	2012	4.02	18,847,860,547	63,834,911,731	29.53%	56.5%	30.0%	7.6%	5.8%
2014	2013	4.38	18,165,887,331	60,586,935,365	29.98%	52.8%	32.6%	8.4%	6.2%
2015	2014	4.37	17,966,889,260	59,884,233,964	30.00%	53.2%	31.4%	8.2%	7.2%
2016	2015	4.37	17,939,879,870	59,897,289,027	29.95%	53.5%	31.8%	8.0%	6.8%

(a) *Public Utilities information is based on information received from the State of Tennessee Comptroller of the Treasury assessments.*

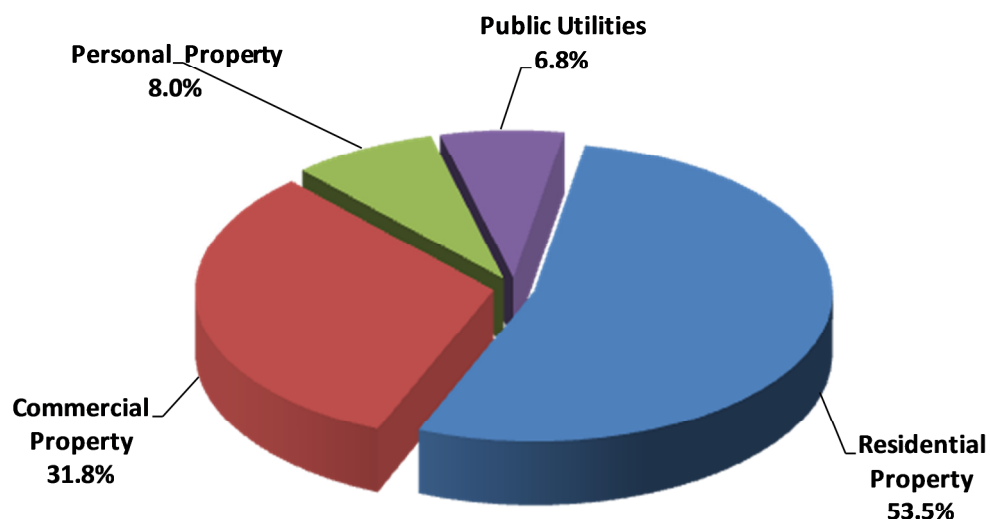
(b) *Assessed value is the most current tax year value prepared by the County Assessor of Property as of April 20 prior to the beginning of each fiscal year.*

(c) *The State of Tennessee tax statutes classify property as follows for computing assessed valuations:*

<i>Real Estate-Residential and Farms</i>	<i>25% of actual value</i>
<i>Real Estate-Commercial and Industrial</i>	<i>40% of actual value</i>
<i>Personal Property-Commercial and Industrial</i>	<i>30% of actual value</i>
<i>Public Utilities</i>	<i>55% of actual value</i>

(d) *The effect of property reappraisals are reflected in FY 2006, 2010 and 2014 amounts.*

Assessed Values by Source



Direct and Overlapping Property Tax Rates Trends

FISCAL YEAR	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
DIRECT TAX RATES: (a)													
General Fund	1.31	1.22	1.22	1.22	1.22	1.23	1.33	1.36	1.36	1.45	1.45	1.45	1.45
Education (b)	2.03	2.02	2.02	2.02	2.02	1.98	1.90	1.91	1.91	2.14	2.14	2.14	2.14
Debt Service	0.70	0.80	0.80	0.80	0.80	0.81	0.79	0.75	0.75	0.79	0.78	0.78	0.78
Total Direct Rate	4.04	4.04	4.04	4.04	4.04	4.02	4.02	4.02	4.02	4.38	4.37	4.37	4.37
Rural School Bonds (c)	0.05	0.05	0.05	0.05	0.05	0.04	0.04	0.04	0.04	0.04	-	-	-
Total Tax Rate	4.09	4.09	4.09	4.09	4.09	4.06	4.06	4.06	4.06	4.42	4.37	4.37	4.37
OVERLAPPING RATES: (d)													
Memphis (e)	3.23	3.43	3.43	3.43	3.25	3.20	3.20	3.20	3.20	3.40	3.40	3.40	3.40
Arlington	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.15	1.15	1.15	1.15
Bartlett	1.38	1.31	1.31	1.54	1.54	1.49	1.49	1.49	1.49	1.62	1.62	1.62	1.62
Collierville	1.47	1.47	1.28	1.28	1.28	1.18	1.18	1.43	1.43	1.43	1.53	1.78	1.78
Germantown	1.70	1.54	1.54	1.54	1.54	1.43	1.43	1.49	1.49	1.93	1.93	1.93	1.93
Millington	1.23	1.23	1.23	1.23	1.23	1.23	1.23	1.23	1.23	1.53	1.53	1.53	1.53
Lakeland (f)	-	-	-	-	-	-	-	-	-	0.85	0.85	1.40	1.40

(a) Direct rates apply to all property owners within Shelby County

(b) The portion of property taxes designated for education is allocated among the Shelby County Board of Education and the municipal school districts based on the average daily attendance.

(c) Beginning in 2003 an additional tax rate was established to fund Rural School Bonds and was applied only to taxpayers living outside the City of Memphis (about 30% of the county population). That rate was discontinued effective July 1, 2014.

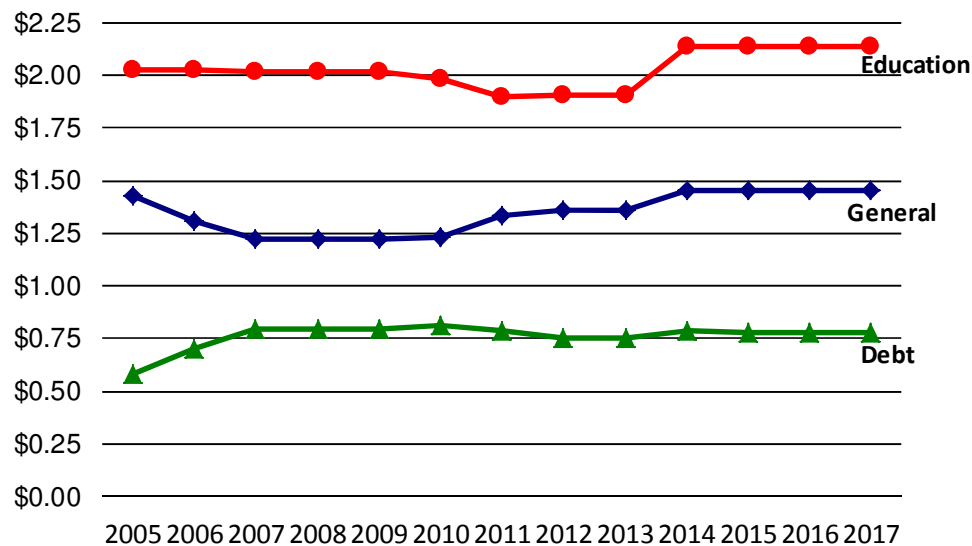
(d) Overlapping rates are those that apply only to property owners within the named municipality. These rates are in addition to the Direct rates for those areas.

(e) Approximately 70% (or over two-thirds) of the County's population resides in the City of Memphis.

Note: Tax rate changes in 2010 and 2014 reflect the results of countywide reappraisals.

(f) Prior to FY 2014 the City of Lakeland did not have a property tax.

Direct Tax Rate Trends



ACA	Affordable Care Act
ADA	Americans with Disabilities Act
ADA	Average Daily Attendance
CAFR	Comprehensive Annual Financial Report
CAO	Chief Administrative Officer
COBRA	Consolidated Omnibus Budget Reconciliation Act
CPA	Certified Public Accountant
CDBG	Community Development Block Grant
CIP	Capital Improvement Program
CPI	Consumer Price Index
DOT	Department of Transportation
EDA	Economic Development Administration
EEO	Equal Employment Opportunity
EPA	Environmental Protection Agency
FASB	Financial Accounting Standards Board
FEMA	Federal Emergency Management Agency
FLSA	Fair Labor Standards Act
FMLA	Family and Medical Leave Act
FTE	Full-Time Equivalent
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GARF	Grant Accounting Report Form
GASB	Governmental Accounting Standards Board
GIS	Geographic Information Systems
GOB	General Obligation Bonds
GFOA	Government Finance Officers Association
HUD	Federal Department of Housing and Urban Development
HVAC	Heating, Ventilation & Air Conditioning
IT	Information Technology
LAN	Local Area Network
MATA	Memphis Area Transit Authority
MHA	Memphis Housing Authority
MLG&W	Memphis Light, Gas & Water
MSARC	Mid-South Area Sexual Assault Resource Center
OJI	On the Job Injury
OPD	Office of Planning & Development
OPEB	Other Post-Employment Benefits
OSHA	Occupational Safety and Health Administration
O&M	Operating & Maintenance
PILOT	Payment In Lieu of Taxes
RFP	Request for Proposal (bid)
SWAT	Special Weapons and Tactics
TCA	Tennessee Code Annotated
TDZ	Tourist Development Zone
TVA	Tennessee Valley Authority
WFTE	Weighted Full Time Equivalent

Accrual Basis of Accounting – Recognizes revenues in the period earned and expenses in the period incurred, regardless of when the cash is actually received or spent.

Actual – Expenditures and/or revenues realized in the past.

Adopted Budget – A plan of financial operation, legally approved by the Commission, to provide an estimate of expenditures for a given fiscal year and a proposed means of financing them.

The Patient Protection and Affordable Care Act (PPACA) – Federal law enacted in 2010 intended to extend health coverage to more Americans and to control costs within the health care system.

Allocation – Funds set aside or designated for specific purposes. An allocation does not authorize the expenditure of funds.

Annual Budget – A budget developed and enacted to apply to a single fiscal year.

Appropriation – An authorization by the Commission that permits the County to incur obligations and to make expenditures of governmental resources. An appropriation is usually limited in amount and duration.

Assessed Value – The fair market value of real estate and personal property as determined by the Assessor's Office as a basis for levying property taxes.

Assessment – An assessment is a percentage of the appraised value used to calculate property taxes.

Asset – Any tangible or intangible item to which a value can be assigned. An asset can be durable such as machinery or financial such as cash, accounts receivable, due from a primary government or investments.

Asset Acquisition – An operating expense used for the procurement of capital expenditures such as land, buildings, equipment, infrastructure and vehicles.

Balanced Budget – A budget developed wherein estimated revenues, including budgeted fund balance, meet or could exceed budgeted expenditures.

Base (Baseline) Budget – An estimate of the funding required to continue existing programs at the currently budgeted level of service from one fiscal year to the next.

Biennial Budget – A budget developed and enacted to apply to two consecutive fiscal years.

Bond – A written promise to pay a specified sum of money (the face value or principal amount) at a specified date or dates in the future (the maturity date) together with periodic interest at a specified rate.

Bond Rating – An evaluation of creditworthiness performed by an independent rating service.

Budget Amendment – A revision to the adopted budget during the fiscal year as achieved by line item transfer or by resolution as approved by the Mayor and the Clerk of the County Commission.

Budget Calendar – A schedule of certain steps to be followed in the budgetary process and the dates by which each step must be completed.

CAFR (Comprehensive Annual Financial Report) – The audited annual financial report of the government, showing financial position and results of operations for the fiscal year, along with schedules detailing other financial matters.

COLA – Cost of Living Adjustment; An increase in salaries to offset the adverse effect of inflation on compensation.

Capital Budget – A five-year budget for capital expenditures. A capital improvement includes only those items constructed or purchased for one hundred thousand (\$100,000) dollars or more or involve the acquisition of land, regardless of cost.

Capital Expenditures – Expenditures related to the purchase of equipment, facility modifications, land, or other fixed assets not included in the CIP.

Capital Improvement Program (CIP) – A multi-year plan for the acquisition, expansion or rehabilitation of any element of the County's infrastructure and the proposed methods for financing the projects.

Carry Forward Encumbrance – Appropriations brought forward from a previous year to continue or complete a specific project, program or activity.

Certified Tax Rate – Rate which will yield the taxing entity the same property tax revenue that it budgeted in the previous year, excluding new growth.

Component Unit – An organization that is legally separate from the County, but for whom the County has shared financial responsibility, such as the MED.

Contingency – A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Credit Rating Agencies – Independent organizations that assess the credit worthiness of debt. Three major rating agencies are Standard & Poor's, Moody's Investor Service and Fitches Ratings.

Debt – An obligation to repay an amount owed; debt securities, such as bonds are forms of debt that bind the county to repay the security holder. Debts are also known as liabilities.

Debt Service – Payment of principal and interest on bonds and other debt instruments according to a predetermined payment schedule.

Debt Service Fund – A fund used to account for the accumulation of resources for, and the payment of long-term debt principal, interest and related costs (except for bonds issued for Proprietary Funds, which are reported as liabilities of the respective Proprietary Fund).

Deficit – The excess of expenditures over revenues within a given fund during a defined accounting period.

Department – The second largest organizational unit within County government; several departments may comprise a single division.

Depreciation – The decrease in value of physical assets due to use and passage of time.

Distinguished Budget Presentation Award - The GFOA established the Distinguished Budget Presentation Awards to encourage state and local governments to prepare budget documents that reflect both the guidelines established by the National Advisory Council on State and Local Budgeting and the GFOA's recommended practices on budgeting.

Division – Identifies the largest organizational unit within the County; usually comprised of several departments.

Effectiveness Measures – The results and outcomes of an activity; they assist in managing resources effectively and define what resulted from a job task.

Efficiency Measures – The relationship between business performance and resources such as manpower; these measures assist in managing whether a task was completed with the minimum expenditure of time and effort.

Employee Benefits – May include health, life and long term disability insurance; and may include payments to which employees or former employees may be entitled under a pension plan, including death and unemployment benefits.

Encumbrance – Obligations in the form of purchase orders or contracts that are chargeable to an appropriation and for which a part of the appropriation is reserved. Encumbrances are eliminated when paid or when an actual liability is set up.

Enterprise Fund – A governmental accounting fund in which the services provided are financed through user fees in a manner similar to private business. Rate schedules are established to ensure that the revenues generated are adequate to meet all necessary costs of operations.

Equity – In the statement of net assets, equity is equal to assets minus liabilities or total net assets. The equity component of modified accrual fund-based financial statements is reported as fund balance rather than net assets, which is used in the full accrual statement.

Excise Tax – Form of consumption tax; it is levied on the consumption of a particular type of good or participation in a certain type of activity. Whereas general sales taxes are broad-based, excise taxes are more narrowly targeted.

Expenditure – The incurrence of an actual liability in accordance with Shelby County Government authority.

Expense Recoveries – Funds paid to a County division to cover the cost of services performed for another division.

FASB – The Financial Accounting Standards Board that defines GAAP for private sector entities. Occasionally, GASB and FASAB make FASB standards applicable to national, state or local government.

Fair Labor Standards Act (FLSA) – A federal law that governs the payment of minimum wage, overtime rates, compensatory time, recordkeeping of hours worked, and other criteria for non-exempt employees, including government employees.

Family and Medical Leave Act (FMLA) – Federal legislation that states that eligible employees are entitled to 12 work weeks of leave during any 12 month period of time for health-related reasons for either the employee or their family.

Fiduciary Fund – Fund that is used to report assets held in a trustee or agency capacity for others and therefore cannot be used to support the government's own programs.

Fiscal Year – A consecutive twelve (12) month period designated as the operating year by an entity. For Shelby County, the fiscal year begins July 1 and ends June 30 of the following calendar year.

Fixed Assets – Assets with a useful life in excess of one year and an initial cost exceeding \$5000. Classifications include land, buildings, machinery, furniture, equipment and construction in progress.

Full-Time Equivalent (FTE) – A measure of the effective number of authorized positions, indicating the percentage of time a position or group of positions is funded. An FTE of 1.00 is usually equal to 2,080 hours of work per year. $FTE = (\text{hours worked per week}/40) \times (\text{months funded}/12)$.

Fund - An accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves and equities which are segregated for specific activities or objectives.

Fund Balance – A term used to express the equity (excess of assets minus liabilities) of governmental fund types and trust funds.

Fund Transfers – Interfund activity with and among fund categories, typically a legally authorized transfer from a fund receiving revenue to another fund through which the resources are to be expended. The budget treats the transfer as an expenditure of the first fund and revenue to the second fund.

GAAP (Generally Accepted Accounting Principles) – Nationally recognized uniform principles, standards, and guidelines for financial accounting and reporting, governing the form and content of financial statements of an entity.

GASB (Governmental Accounting Standards Board) – The oversight body that establishes governmental GAAP, equivalent to the private sector FASB.

GFOA (Government Finance Officers Association) – The professional association of state/provincial and local finance officers in the United States and Canada.

General Fund – A fund used to account for all monies received and disbursed for general municipal government purposes including all assets, liabilities, reserves, fund balances, revenues and expenditures which are not accounted for in any other fund.

General Obligation (GO) debt – Bonds and notes used to borrow money, backed by the full faith, credit, and taxing power of the County Government.

Goal – The underlying reason for the provision of County services.

Governmental Fund – A fund with the objective of having sufficient resources available to provide services to the public, with the exception of those resources accounted for in proprietary and fiduciary funds. A governmental fund's measurement focus is on the determination of financial position and changes in financial position. The four types of governmental funds used in the County are the General Fund, Special Revenue Funds, Debt Service Fund and Capital Improvements Fund.

Grant – A contribution of assets (usually cash) by one governmental unit or organization to another. Typically, these contributions are made to local governments from the State and Federal governments for a specified purpose.

Grant Match – Costs or in-kind services required to match the grantor share of grant program costs.

In Lieu of Taxes – A payment made to compensate the county for a portion or all of the tax revenue it loses because of the nature of the ownership or use of certain real property; it usually relates to foregone property tax revenue.

Independent Audit – An audit conducted by certified public accounting (CPA) auditors who are independent of the government.

Infrastructure – The underlying foundation and facilities on which the continuance and growth of a jurisdiction depends, such as streets, roads, bridges, sewers, and water systems.

Interfund Transfers – Amounts transferred from one fund to another.

Internal Control – The development and management of the accounting system regarding: (1) the safeguarding of assets against loss from unauthorized use or disposition; and (2) the reliability of financial records for preparing financial statements and maintaining accountability for assets.

Internal Service Fund – A fund established to finance and account for services and commodities furnished by one department to another department within the same governmental unit on a cost reimbursement basis.

Investment – Securities and real estate purchased and held for the production in income in the form of interest, dividends, rentals or base payments.

Lapse Restriction – An account that reduces appropriated salary funds by the amount of expected or realized savings related to vacant positions.

Legal Level – The numbered organizational level at which an operating budget has been adopted by the Commission.

Liability – Debt or other legal obligations resulting from past transactions which must be liquidated, renewed or refunded at some future date.

Limited Obligation Debt – Debt secured by a pledge of the collections from a specified tax rather than by all general revenues.

Line Item – An account for recording specific revenues or expenditures within a fund or department; several “line item” accounts may be summarized in an expenditure category or “account pool”.

Line Item Transfers – A transfer of an unused portion of an appropriation to another department/section within a division’s budget.

Long-Term Debt – Debt that matures more than one year after issue.

Major Funds – Funds that include more than 10% of total appropriated revenues.

Maturities – The dates on which the principal or stated values of investments or debt obligations mature and may be reclaimed.

The Med – The Regional Medical Center at Memphis, also known as the Med, is an acute care teaching hospital that serves a six-state

region within 150 miles of Memphis, Tennessee. It is a component unit of the county.

Memorandum of Understanding (MOU) – A negotiated agreement between the County and various bargaining units regarding policies, procedures or labor compensation.

Mission – A clear, concise statement of broad purpose for a division or department.

Modified Accrual Accounting – A basis of accounting, required for use by governmental funds, in which revenues are recognized in the period in which they become available and measurable and expenditures are recognized at the time a liability is incurred pursuant to appropriation authority.

Municipality – A political unit, such as a city or town or village, incorporated for local self-government; a body of officials appointed to manage the business of a local political unit.

Note – A form of debt that is shorter in term than bonds, and often used for short-term capital project financing in anticipation of a future bond package with terms more advantageous for the government.

OPEB (Other Post Employment Benefits) – retired employees of the county and former employees receiving long-term disability benefits through the county’s program may participate in post-employment benefits through the Shelby County OPEB Trust. The Trust is a single-employer defined benefit plan.

OSHA (Occupational Safety and Health Administration) – Monitors the adherence to federal health and safety regulations in the workplace in order to reduce job injuries.

Object class – A budget or accounting category that defines the resources to be applied to specific types of inputs such as personnel, travel, tools or supplies.

Objective – A measurable statement of the actual results that a program expects to achieve in support of a stated goal.

Operating Budget – A plan of current expenditures and the proposed means of financing them; the annual appropriation to maintain the provision of County services to the public.

Ordinance – Legislation that is approved on three readings by the Commission and signed by the Mayor.

Operating Transfer In – Transfer (payment) from other funds which are not related to rendering of services.

Pay-As-You-Go – A term used to describe a policy of financing capital outlays from current revenues rather than through issue of debt instruments.

Performance Measures – Data collected to determine how well a service center or program is achieving its goals and objectives.

Position Control Budget – The number of authorized positions funded by the Operating Budget, including full-time, part-time, and seasonal (durational) employees.

Program – A specific and distinguishable unit of work or service performed.

Property Tax – An ad valorem (value-based) tax levied on real and personal property according to the property's assessed valuation and the tax rate.

Proposed Budget – The Operating Budget presented and recommended by the Mayor to the Commission for further review/revision before adoption.

Proprietary Funds – These funds call for the services rendered under these accounts to be paid for by their patrons who use them, basically working like a business. Examples include enterprise funds and internal service funds.

Reserve – An account used to indicate that a portion of a fund's assets are legally restricted for a specific purpose and is, therefore, not available for further appropriation or expenditure.

Resolution – An official enactment by the Commission to establish legal authority for County officials to obligate and expend funds.

Retained Earnings – An equity account reflecting the accumulated earnings of an enterprise or internal service fund.

Revenue – Funds that the government receives as income to support expenditures.

Revenue Bonds – Bonds whose principal and interest are payable exclusively from earnings of an enterprise fund.

Risk Management – The group manages a program for Shelby County employees that may have been injured or become ill because of their jobs. Other functions include administration and enforcement of OSHA regulations.

Section – Identifies the third highest level of organization within the County government associated with a specific activity or function. Several sections may together comprise one department.

Single Audit Act – The federal law requiring a comprehensive government-wide audit of all federal financial assistance.

Special Funded Projects – Ones that are either jointly governed with the county and other participants, part of a joint venture or related to

the county such as the Med, which is a component unit of the county. In many cases, there is some type of financial accountability related to these projects.

Special Revenue Funds – A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes (such as education or roads).

Statute – A written law passed by the state legislature enacted to prescribe conduct, appropriate public monies, and in general promote the public welfare.

Supplies – The account class that includes articles and items that are consumed or materially altered when used by operating activities, such as office supplies, maintenance parts and minor equipment.

The Tennessee Valley Authority – A federally owned corporation created to provide electricity generation, flood control, manufacturing and economic development in the Tennessee Valley. The TVA's jurisdiction covers most of Tennessee.

Unincorporated Area – Areas of Shelby County not incorporated into a city, for example areas placed on an annexation reserve such as the Memphis annexation reserve.

Workload/Performance Indicators – Specific quantitative measures of work performed within an activity or program (i.e. total miles of roads paved) to measure demand, workload, efficiency, effectiveness, quality, achievement or outcomes.

Yield – The rate earned on an investment based on the price paid for the investment, the interest earned during the period held, and the selling price or redemption value of the investment.

Appendix C

Current Shelby County Contact Information

SHELBY COUNTY ADMINISTRATION BUILDING
SHELBY COUNTY WEBSITE

160 N. Main St., Suite 1134, Memphis, TN 38103
<http://www.shelbycountyttn.gov>

MAYOR

MAYOR	Mark H. Luttrell, Jr.	160 N. Main St., Suite 1134, Memphis, TN 38103	222-2000
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BOARD OF COMMISSIONERS

CHAIRMAN	Terry Roland	160 N. Main St., Suite 600, Memphis, TN 38103	222-1000
CHAIRMAN PRO TEMPORE	Van Turner	160 N. Main St., Suite 600, Memphis, TN 38103	222-1000

ADMINISTRATOR	Qur'an Folsom	160 N. Main St., Suite 600, Memphis, TN 38103	222-1000
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OTHER ELECTED OFFICIALS

SHERIFF	Bill Oldham	201 Poplar Ave., Suite 902, Memphis, TN 38103 http://www.shelby-sheriff.org	222-5000
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ASSESSOR OF PROPERTY	Cheyenne Johnson	1075 Mullins Station Rd., Memphis, TN 38134 http://www.assessor.shelby.tn.us	222-7001
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COUNTY CLERK	Wayne Mashburn	150 Washington Ave., Memphis, TN 38103	222-3000
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COUNTY REGISTER	Tom Leatherwood	1075 Mullins Station Rd., Suite 165 Memphis, TN 38134 http://register.shelby.tn.us	222-8100
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COUNTY TRUSTEE	David Lenoir	157 Poplar Ave., Suite 200, Memphis, TN 38103 http://www.shelbycountytrustee.com	432-4829
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JUDICIAL OFFICERS

ATTORNEY GENERAL	Amy P. Weirich	201 Poplar Ave., Memphis, TN 38103 http://www.scdag.com	222-1300
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CHANCERY COURT CLERK	Donna Russell	140 Adams Ave., Suite 308, Memphis, TN 38103 http://chancerycourt.co.shelby.tn.us/	222-3903
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CIRCUIT COURT CLERK	Jimmy Moore	140 Adams Ave., Room 324, Memphis, TN 38103 www.circuitcourt.co.shelby.tn.us	222-3802
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CRIMINAL COURT CLERK	Richard DeSaussure	201 Poplar Ave., Room 4-01, Memphis, TN 38103 http://www.criminalcourt.co.shelby.tn.us	222-3200
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GENERAL SESSIONS COURT CLERK	Edward L. Stanton, Jr.	140 Adams Ave., Suite 137, Memphis, TN 38103 www.generalsessionscourt.co.shelby.tn.us	222-1390
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JUVENILE COURT CLERK	Joy Toulaitos	616 Adams Ave., Memphis, TN 38105	405-8843
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PROBATE COURT CLERK	Paul Boyd	140 Adams Ave., Room 124, Memphis, TN 38103 http://www.shelbyprobate.com	222-3750
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Appendix C

Current Shelby County Contact Information

DIVISION ADMINISTRATIVE OFFICES

CHIEF ADMINISTRATIVE OFFICE Harvey Kennedy, CAO Kim Hackney, Deputy CAO	160 N. Main St., Suite 1122, Memphis, TN 38103 160 N. Main St., Suite 1124, Memphis, TN 38103	222-2050 222-2053
COUNTY ATTORNEY Kathryn Pascover, County Attorney	160 N. Main St., Suite 9500, Memphis, TN 38103	222-2100
ADMINISTRATION & FINANCE Michael A. Swift, Director	160 N. Main St., Suite 1128, Memphis, TN 38103	222-2249
INFORMATION TECHNOLOGY SERVICES John Halbert, Chief Information Officer	160 N. Main St., Suite 1125, Memphis, TN 38103	222-2095
PLANNING & DEVELOPMENT Richard Copeland, Director	125 N. Main St., Room 468, Memphis, TN 38103 http://www.dpdgov.com	576-7197
PUBLIC WORKS Tom Needham, Director	160 N. Main St., Suite 1127, Memphis, TN 38103	222-2036
CORRECTIONS William Gupton, Director	1045 Mullins Station Rd., Memphis, TN 38134	222-8906
HEALTH SERVICES Alisa Haushalter, Director	814 Jefferson Ave., Memphis, TN 38103	222-9000
COMMUNITY SERVICES Martha Lott, Director	160 N. Main St., Suite 350, Memphis, TN 38103	222-2040

OTHER DEPARTMENTS

AGING COMMISSION Dora Ivey, Executive Director	2670 Union Ave., Suite 1000, Memphis, TN 38112 http://www.agingcommission.org	222-4100
CRIME VICTIMS CENTER Anna Whalley, Administrator	1750 Madison Ave., Suite 100, Memphis, TN 38104 Shelby County, TN - Official Website - Crime Victims Center	222-3950
DIVORCE REFEREE Cary C. Woods, Divorce Referee	140 Adams Ave., Room 327, Memphis, TN 38103	222-2150
FIRE SERVICES Alvin Benson, Fire Chief	1075 Mullins Station Rd., Bldg. "C", 2nd Floor, Memphis, TN 38103 http://www.scfdtn.org	222-8010
HUMAN RESOURCES Mike Lewis, Administrator	160 N. Main St., 7th Floor, Memphis, TN 38103	222-2327
JURY COMMISSION Tiffany Kimmons, Jury Commission Coordinator	157 Poplar Ave., Room 136, Memphis, TN 38103	222-1650
PUBLIC AFFAIRS Steve Shular, Public Affairs Officer	160 N. Main St., Suite 1141, Memphis, TN 38103	222-2047
PUBLIC DEFENDER Stephen Bush, Chief Public Defender	201 Poplar Ave., Suite 201, Memphis, TN 38103	222-2800
PURCHASING Clifton Davis, Administrator	160 N. Main St., Suite 900, Memphis, TN 38103	222-2250
ELECTION COMMISSION Linda Phillips, Administrator	150 Washington, Downtown, Memphis, TN 38103	222-1200

The Shelby County Charter requires the Mayor to prepare and submit a consolidated budget to the Board of County Commissioners for approval or amendment and to determine the amount of taxes necessary to be levied. Adoption of the budget is by resolution; the tax rate is set by ordinance after three readings.

The following resolutions/ordinances are included on the following pages for reference. These documents are also posted on the county website in their entirety at <http://www.shelbycountyttn.gov>.

- Resolution Approving and Appropriating the Shelby County Operating Budget for Fiscal Year 2017 (with Exhibits)
- Ordinance Fixing the Tax Rate for Shelby County for the Tax Year 2016 (Fiscal Year 2017)
- Resolution Approving the Shelby County Capital Improvement Budget for Fiscal Year 2017 and the Corresponding Five Year Capital Improvement Plan for Fiscal Years 2018-2021. (Exhibits have not been duplicated in the Appendix because they are presented in the CIP section of the budget document)

Item #: 2

Moved by: JONES

Prepared by: Wanda Richards

Seconded by: BROOKS

Reviewed by: Kim Koratsky

RESOLUTION APPROVING AND APPROPRIATING SHELBY COUNTY
GOVERNMENT'S OPERATING BUDGET FOR FISCAL YEAR 2017.
SPONSORED BY COMMISSIONER VAN D. TURNER, JR.

WHEREAS, Pursuant to Article III, Section 3.03(B), of the Shelby County Charter, the Shelby County Mayor has presented a budget to the Board of Commissioners showing the sums necessary to carry out the functions of the County for the coming fiscal year; and

WHEREAS, The Board of County Commissioners is authorized to make appropriations of County Funds for all legal purposes and to appropriate the proceeds of the tax levy on the assessed values of all properties within the County of Shelby for the Fiscal Year July 1, 2016 through June 30, 2017; and

WHEREAS, Committee No. 1, Budget and Finance, of the Board of County Commissioners has reviewed the consolidated budget for Shelby County and recommends that total expenditures and transfers reflected in Exhibit A be approved in order to fund the Shelby County Government Operating Budget for Fiscal Year 2017, which is inclusive of all operating funds; and

WHEREAS, While funding or refunding bonds issued under the provisions of the Cash Basis Law of 1937 are outstanding, Tennessee Code Annotated, Section 9-11-112, requires the County to levy upon all taxable property in the County each year an ad valorem tax sufficient to pay the interest thereon as it falls due and the principal of such bonds which shall then have matured or which shall mature within the same fiscal year; and

WHEREAS, It has been the policy of the County to make special grants to non-

profit civic and charitable organizations from the general funds of the County pursuant to Tennessee Code Annotated, Section 5-9-109, and a Resolution adopted as Item No. 7 by this Commission on July 6, 2015, establishes policies and requirements for funding such organizations; and

WHEREAS, The Board of Commissioners desires to continue the special community enhancement grants policy and recommends funding for non-profit civic and charitable organizations in the total amount of \$1,300,000.00, with the intent that equal increments of \$100,000.00, will be available to each Commissioner to recommend grant recipients for approval by the Board during Fiscal Year 2017.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF SHELBY COUNTY, TENNESSEE, That the recommendation of this Board's Committee No. 1, Budget and Finance, regarding the budget as contained in Exhibit A, a copy of which is attached hereto and incorporated herein by reference, for the operation of Shelby County, be and the same is hereby approved.

BE IT FURTHER RESOLVED, That \$1,222,190,528.00, is hereby appropriated as detailed on Exhibit A in order to fund the Shelby County Government Operating Budget for the Fiscal Year 2017.

BE IT FURTHER RESOLVED, That the accounting and budget records for all funds shall be maintained according to the policies established by a Resolution adopted as Item No. 8 by this Commission on June 3, 2013.

BE IT FURTHER RESOLVED, That the budget be summarized into various funds, as identified in Exhibit A, which is attached and incorporated herein by reference, in order to meet legal requirements and generally accepted accounting principles and to comply with financial reporting standards for governmental entities.

BE IT FURTHER RESOLVED, That each office, department, and Elected Official

which receives appropriations from the County Government shall adhere to the budget as finally approved by line item for said entity.

BE IT FURTHER RESOLVED, That all special grants to non-profit and charitable organizations must be separately approved to promote the general welfare of the residents of Shelby County and that disbursements of these funds shall not be made until the individual organization has fully complied with Tennessee Code Annotated, Section 5-9-109(c), and the provisions of the Resolution adopted as Item No. 7 by this Commission on July 7, 2015.

BE IT FURTHER RESOLVED, That the County retirement contribution for the Fiscal Year ending June 30, 2017, shall be 16.87% based on the recommendation of our actuaries per the Actuarial Valuation Report as of July 1, 2015, and that amount shall be charged to operations as retirement expense.

BE IT FURTHER RESOLVED, That the County contribution for Other Post Employment Benefits (OPEB) for the Fiscal Year ending June 30, 2017, shall be 5.34% based on the recommendation of our actuaries per the Actuarial Valuation Report as of July 1, 2015, and that amount shall be charged to operations as OPEB expense.

BE IT FURTHER RESOLVED, That the life insurance death benefit for retirees shall be a maximum amount of \$20,000.00.

BE IT FURTHER RESOLVED, That Wheel Tax collections are budgeted 100% for school operations to be distributed to school districts within Shelby County on the basis of Weighted Full-time Equivalency Average Daily Attendance (WFTEADA). The actual amount for school operations shall be the total revenue budgeted in the Education Fund including the Wheel Tax. If the actual annual tax revenue collected for public education purposes exceeds the total revenue budgeted in the Education Fund, including the Wheel Tax, then the excess funds shall be held in a reserve fund to be reallocated at the

discretion of the Shelby County Board of Commissioners.

BE IT FURTHER RESOLVED, That the \$3,000,000.00, budgeted in the General Fund for Pre-Kindergarten Education is for grants for Pre-Kindergarten classrooms established under Tennessee Code Annotated, Section 49-6-103 (Voluntary Pre-Kindergarten Programs).

BE IT FURTHER RESOLVED, That the appropriation to Regional One Health, Account No. 010-201201-8978, is intended to be applied first to the cost of treatment of inmates from the County, for which Regional One Health is not entitled to other reimbursements, with the balance to be applied towards the care and treatment of other indigent patients.

BE IT FURTHER RESOLVED, That authority is granted to allow for the establishment of several Internal Service Funds and Fiduciary Funds which the Administration has deemed appropriate and required for the proper accounting of certain expenditures.

BE IT FURTHER RESOLVED, That the Mayor and the Director of Administration and Finance are directed to modify the budgets of the Internal Services Funds, Support Services, REGIS and the Roads and Bridges Fund as to revenue and expenditures each time that any department or office either increases or decreases the amount budgeted for related expenditures.

BE IT FURTHER RESOLVED, That for grant funds the Mayor and the Director of Administration and Finance are authorized to reduce the budget whenever a contract is less than the authorized budget and, in accordance with Section 3.07(C) of the Shelby County Charter, to approve transfers from Personnel categories to Operations and Maintenance categories and vice versa with grantor approval. Grant funds can be transferred only between related funds of the same grantor.

BE IT FURTHER RESOLVED, That the Mayor and the Director of Administration and Finance are authorized to transfer funds between all offices, Elected Officials, and divisions within the Personnel and Operations and Maintenance categories in order to allocate the Personnel Restrictions and the Operations and Maintenance Restrictions.

BE IT FURTHER RESOLVED, That the Mayor and the Director of Administration and Finance are authorized to transfer funds between all offices, Elected Officials and divisions within revenue and expenditure categories in order to allocate the General Restriction in account 9525.

BE IT FURTHER RESOLVED, That the Administration shall maintain the salary budget for permanent positions by position and may transfer amounts to or from Central Operations wherever needed as authorized by the Hiring Review Committee or Human Resource equity reviews or compensation studies. Temporary positions may be added or moved as necessary with identified funding. Amounts budgeted for temporary positions may not be used to increase amounts budgeted for permanent positions if other funding options are available. Salary adjustments to a position can be made only to the extent that the adjusted salary remains within the salary range of the position grade as determined by the Compensation Policy and that identified funding is available.

BE IT FURTHER RESOLVED, That a general salary increase of 2.0% effective July 1, 2016, is hereby included for eligible County employees.

BE IT FURTHER RESOLVED, That to accomplish operating efficiencies and effectiveness improvements through centralization of Information Technology and other services to the extent that a Division or Elected Official agrees to the transfer of positions or budgeted operating costs to another Division or Elected Official, those positions and/or operating costs will be transferred by mutual consent between the

Divisions or Elected Officials.

BE IT FURTHER RESOLVED, That Elected Officials with individually assigned County vehicles may continue to use such vehicles until June 30, 2017, with the understanding that no new or replacement vehicles will be purchased individually for any Elected Official's use other than the Shelby County Mayor and Sheriff.

BE IT FURTHER RESOLVED, That no college tuition reimbursements may be authorized after July 1, 2016, unless a college tuition reimbursement plan is developed by the Mayor's Administration and approved by the County Commission. This does not apply to grant positions for which specified training is required and reimbursed by the grantor.

BE IT FURTHER RESOLVED, That the County Mayor and the Director of the Division of Administration and Finance are authorized to issue their warrant or warrants for amounts not to exceed \$1,222,190,528.00, pursuant to the provisions of the Shelby County Operating Budget for Fiscal Year 2017 as set forth in Exhibit A and to take proper credit in their accounting therefor.

BE IT FURTHER RESOLVED, That this Resolution shall become effective in accordance with the Shelby County Charter, Article II, Section 2.06(B).



Mark H. Luttrell, Jr.
Shelby County Mayor

Date: 7-5-16

ATTEST:

Clerk of County Commission

ADOPTED: June 29, 2016

CERTIFIED COPY

CLERK OF COUNTY COMMISSION
DATE 7/11/16

**SHELBY COUNTY GOVERNMENT
EXHIBIT A - FY17 ADOPTED OPERATING BUDGET**

ACCT DESCRIPTION	GENERAL FUND	EDUCATION FUND	DEBT SERVICE FUND	ENTERPRISE FUNDS	SPECIAL REVENUE FUNDS	GRANT FUNDS	INTERNAL SERVICE FUNDS	TOTAL ALL FUNDS
40 - Property Taxes	(254,833,000)	(376,081,000)	(137,960,000)	-	-	-	-	(768,874,000)
41 - Other Local Taxes	(33,989,000)	(40,690,000)	(12,268,000)	-	(21,460,000)	-	-	(108,607,000)
43 - Intergovernmental Revenues-State	(21,687,200)	-	-	(49,150,345)	(9,375,000)	(67,109,587)	-	(147,322,132)
44 - Intergovernmental Revenues-Federal	(7,619,417)	-	(1,109,586)	(2,378,810)	(40,000)	(24,415,075)	-	(35,562,888)
45 - Charges for Services	(3,326,941)	-	(225,750)	(956,578)	(1,036,360)	(1,553,000)	(8,645,563)	(15,744,192)
46 - Fines, Fees & Permits	(64,161,000)	-	-	(26,580,000)	(6,325,455)	(399,040)	-	(97,465,495)
47 - Other Revenue	(303,200)	-	(531,700)	(19,000)	(1,934,000)	(3,298,902)	-	(6,086,801)
48 - Investment Income	(398,500)	-	(500,000)	(16,800)	(46,050)	(45,300)	-	(1,006,650)
Total Revenue Sources	(386,318,258)	(416,971,000)	(152,595,036)	(79,101,533)	(40,216,865)	(96,820,903)	(8,645,563)	(1,180,669,158)
94 - Other Financial Sources	(700,000)	-	-	(55,000)	(20,000)	(80,000)	-	(855,000)
99 - Planned Use of Fund Balance	(7,800,000)	-	(3,870,121)	(1,304,350)	(7,810,850)	(1,330,036)	-	(22,115,357)
96 - Operating Transfers In	(1,789,545)	(2,500,000)	-	(10,400,000)	-	(3,861,468)	-	(18,551,013)
TOTAL APPROPRIATION SOURCES	(396,607,803)	(419,471,000)	(156,465,157)	(90,860,883)	(48,047,715)	(102,092,407)	(8,645,563)	(1,222,190,528)
51 - Salaries-Regular Pay	206,233,953	-	-	43,291,208	7,376,926	25,427,539	1,118,992	283,448,618
52 - Salaries-Other Compensation	15,137,373	-	-	4,699,795	764,758	669,146	22,166	21,293,238
55 - Fringe Benefits	76,677,776	-	-	16,852,853	2,678,435	9,782,309	392,595	106,383,968
56 - Vacancy Savings	(17,336,550)	-	-	(2,981,799)	(118,067)	(1,715,770)	(50,000)	(22,202,186)
TOTAL SALARIES	280,712,552	-	-	61,862,057	10,702,051	34,163,225	1,483,753	388,923,638
60 - Supplies & Materials	8,836,544	-	-	3,016,666	2,437,765	3,244,408	2,947,812	20,483,195
64 - Services & Other Expenses	10,750,936	-	350,000	875,361	1,205,744	13,735,623	548,940	27,466,603
66 - Professional & Contracted Services	34,484,572	-	190,000	12,811,950	3,308,905	23,529,124	198,206	74,522,756
67 - Rent, Utilities & Maintenance	15,889,965	-	-	3,138,467	929,406	1,292,123	3,022,373	24,272,334
68 - Interfund Services	(697,432)	-	-	5,395,961	2,358,925	2,951,583	52,880	10,061,916
70 - Capital Asset Acquisitions	2,037,652	-	-	2,906,000	6,034,595	21,741,093	391,600	33,110,940
95 - Contingencies & Restrictions	(5,912,068)	-	-	(200,000)	-	-	-	(6,112,068)
TOTAL OPERATING & MAINTENANCE	65,390,169	-	540,000	27,944,404	16,275,339	66,493,954	7,161,810	183,805,677
80 - DEBT SERVICE EXPENDITURE	-	-	149,245,157	-	-	-	-	149,245,157
89 - AFFILIATED ORGANIZATIONS	30,108,729	419,471,000	-	-	20,821,100	-	-	470,400,829
90 - GRANTS TO NON-PROFITS	4,300,000	-	-	-	-	-	-	4,300,000
98 - OPERATING TRANSFERS OUT	16,096,352	-	6,680,000	667,423	247,693	1,428,079	-	25,119,547
99 - PLANNED INCREASE TO FUND BALANCE	-	-	-	386,999	1,532	7,150	-	395,681
TOTAL APPROPRIATED USES	396,607,803	419,471,000	156,465,157	90,860,883	48,047,715	102,092,407	8,645,563	1,222,190,528

Exhibit A - 1 of 8

**Shelby County Government
Adopted Budget for Fiscal Year 2017**

GENERAL FUND

FUND	DEPT	DEPARTMENT NAME	SOURCES	USES	FTE
<u>DIVISION OF ADMINISTRATION & FINANCE</u>					
010	2001	Mayor	\$ -	\$ 576,467	5.0
010	2002	Public Affairs/Mayor's Action	-	496,522	6.0
010	2003	CAO	-	3,080,732	18.9
010	2009	County Attorney	(500)	3,709,037	33.5
010	2011	Director-Admin. & Finance	-	883,775	6.0
010	2012	Central Operations	(312,743,000)	34,665,636	-
010	2013	County Grants	-	1,300,000	-
010	2014	Human Resources	(668,853)	4,494,166	60.0
010	2017	Purchasing	(500)	690,764	9.0
010	2025	Finance	-	2,596,526	32.0
010	2028	Board of Equalization	-	363,135	2.0
Total Division of Administration & Finance			\$ (313,412,853)	\$ 52,856,759	172.4
<u>DIVISION OF INFORMATION TECHNOLOGY SERVICES</u>					
010	2501	Chief Information Officer	\$ (193,106)	\$ 367,300	2.0
010	2502	IT Operations	(1,700,000)	10,783,163	82.0
Total Division of Information Tech Services			\$ (1,893,106)	\$ 11,150,464	84.0
<u>DIVISION OF PLANNING & DEVELOPMENT</u>					
010	2710	Housing	\$ (5,000)	\$ 431,315	4.0
Total Division of Planning & Development			\$ (5,000)	\$ 431,315	4.0
<u>DIVISION OF PUBLIC WORKS</u>					
006	3016	Parks & Grounds Maintenance	\$ (25,000)	\$ 25,000	-
010	3001	Director & Staff- Public Works	(35,170)	554,746	2.0
010	3004	Environmental Programs	(375,000)	461,345	2.0
010	3016	Parks & Grounds Maintenance	(622,717)	4,670,754	12.0
010	3073	Support Services	(2,741,959)	18,612,480	144.0
014	3004	Environmental Programs	-	112,466	1.0
Total Division of Public Works			\$ (3,799,846)	\$ 24,436,791	161.0
<u>DIVISION OF HEALTH SERVICES</u>					
010	4001	Health Services Director	\$ -	\$ 109,744	5.0
010	4002	Forensic Services	(810,000)	3,967,183	-
010	4003	Admin. & Finance	(1,867,016)	1,079,628	23.3
010	4004	Environmental Health Services	(1,825,000)	4,020,343	39.0
010	4005	Community Health	(875,000)	2,975,460	19.8
010	4006	Health Planning and Promotion	-	510,759	6.0
010	4007	Inmate Medical Care	-	12,533,416	3.0
010	4008	Public Health Safety	(604,900)	4,463,167	51.0
Total Division of Health Services			\$ (5,981,916)	\$ 29,659,702	147.1
<u>DIVISION OF COMMUNITY SERVICES</u>					
010	4801	Director of Community Services	\$ -	\$ 1,239,862	10.0
010	4804	Community & Diversion Services	-	2,070,000	-
010	4806	Crime Victims Center	(565,000)	1,643,010	12.0
010	4811	Pretrial Services	(260,000)	3,985,375	73.0
Total Division of Community Services			\$ (825,000)	\$ 8,938,248	95.0

Shelby County Government
Adopted Budget for Fiscal Year 2017

GENERAL FUND

FUND	DEPT	DEPARTMENT NAME	SOURCES	USES	FTE
<u>SHERIFF</u>					
031	6101	Sheriff's Staff	\$ -	\$ 985,547	10.0
031	6102	Planning & Research	(25,000)	5,163,137	14.0
031	6104	Finance	-	1,696,762	10.0
031	6105	Information Systems	(725,000)	12,170,847	148.0
031	6109	CAO	(2,500)	(7,200,438)	4.0
031	6201	Chief Deputy	(1,451,500)	2,877,664	40.0
031	6202	Fugitive	(20,000)	6,847,732	82.0
031	6203	Detectives	-	4,673,678	48.0
031	6204	Special Operations	-	9,356,529	106.0
031	6205	Uniform Patrol	(500,000)	23,507,635	249.0
031	6206	Courts	(389,000)	18,494,088	177.0
031	6208	Training Academy	-	3,075,821	30.0
031	6301	Jail Administration	(1,905,000)	9,728,433	28.0
031	6302	Jail Security	(171,981)	74,969,950	1,077.0
031	6303	Jail Programs	-	4,126,598	57.0
		Total Sheriff	\$ (5,189,981)	\$ 170,473,982	2,080.0
<u>JUDICIAL DIVISION</u>					
010	7080	Public Defender	\$ (5,261,700)	\$ 13,020,058	135.0
010	7085	Divorce Referee	(275,000)	665,861	6.5
010	7087	Jury Commission	-	873,712	5.0
032	7011	Chancery Court	(2,795,000)	1,568,107	22.5
033	7021	Circuit Court	(2,748,000)	2,779,009	40.0
034	7031	Criminal Court	(4,162,500)	4,998,666	83.0
035	7041	General Sessions Court	(9,982,000)	15,005,895	190.8
036	7051	Probate Court	(584,000)	1,290,010	14.0
037	7061	Juvenile Court Judge	(71,688)	10,993,735	131.7
037	7071	Juvenile Court Clerk	(1,234,323)	4,092,365	58.0
038	7090	Attorney General	-	10,743,330	118.2
		Total Judicial	\$ (27,114,211)	\$ 66,030,750	804.7
<u>OTHER ELECTED OFFICIALS</u>					
010	8009	Election Commission	\$ (22,500)	\$ 4,098,746	21.5
016	8006	County Clerk - MVR Supplies	(65,000)	65,000	-
040	8006	County Clerk	(10,820,000)	5,312,736	91.0
041	8007	Register	(3,604,000)	1,807,893	24.0
042	8008	Trustee	(23,852,890)	7,165,502	68.5
043	8004	Assessor	(21,500)	10,714,210	143.0
044	8002	Legislative Operations	-	2,366,455	26.0
044	8003	Equal Opportunity Compliance	-	749,251	9.0
044	8001	Commissioner's Contingency	-	350,000	-
		Total Other Elected Officials	\$ (38,385,890)	\$ 32,629,793	383.0
TOTAL GENERAL FUND APPROPRIATIONS			\$ (396,607,803)	\$ 396,607,803	3,931.2

**Shelby County Government
Adopted Budget for Fiscal Year 2017**

DEBT SERVICE AND EDUCATION FUNDS

FUND	DEPT	DEPARTMENT NAME	FY 17 SOURCES	FY 17 USES	FTE
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Debt Service Fund

901	9201	Public Improvements	(154,823,871)	40,250,502	-
901	9202	Schools	(1,109,586)	113,395,555	-
902	9201	87 Economic Development	(84,450)	4,400	-
903	9201	88 Economic Development	(447,250)	19,300	-
904	9202	Rural School Bonds	-	2,795,400	-
Total Debt Service Fund			(156,465,157)	156,465,157	-

Education Fund

061 9101 Sources of Funds:

Property Taxes	(376,081,000)
Wheel Tax	(33,000,000)
Other Local Taxes	(7,890,000)
Transfer from General Fund	(2,500,000)

Distribution of Funds*:

8955 - Shelby County Schools	329,788,100	-
8948 - Millington Municipal Schools	7,592,425	-
8947 - Lakeland Municipal Schools	2,516,826	-
8946 - Germantown Municipal Schools	17,114,417	-
8945 - Collierville Municipal Schools	23,112,852	-
8944 - Bartlett Municipal Schools	24,539,054	-
8943 - Arlington Municipal Schools	14,807,326	-

Total Education Fund	\$ (419,471,000)	\$ 419,471,000	-
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* Based on final FY16 WFTEADA

Shelby County Government
Adopted Budget for Fiscal Year 2017
ENTERPRISE FUNDS

FUND	DEPT	DEPARTMENT NAME	FY 17 SOURCES	FY 17 USES	FTE
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CODES ENFORCEMENT FUND

950	2701	Director-Planning & Development	(3,000,000)	980,603	6.0
950	2702	Local Planning	(255,450)	925,430	12.0
950	2708	Codes Enforcement	(7,712,800)	8,966,066	98.0
950	2711	Regional Services	-	96,151	-
Total Codes Enforcement Fund			<u>(10,968,250)</u>	<u>10,968,250</u>	<u>116.0</u>

FIRE SERVICES FUND

954	3008	Fire Services Fund	(19,606,938)	19,606,938	169.0
Total Fire Services Fund			<u>(19,606,938)</u>	<u>19,606,938</u>	<u>169.0</u>

CORRECTIONS FUND

956	3501	Corrections Administration	(60,235,695)	29,844,080	133.0
956	3505	Correction Center Facility	(50,000)	30,441,615	505.0
Total Corrections Fund			<u>(60,285,695)</u>	<u>60,285,695</u>	<u>638.0</u>

TOTAL ENTERPRISE FUND APPROPRIATIONS			<u><u>\$ (90,860,883)</u></u>	<u><u>\$ 90,860,883</u></u>	<u><u>923.0</u></u>
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Shelby County Government
Adopted Budget for Fiscal Year 2017
SPECIAL REVENUE FUNDS

FUND	DEPT	DEPARTMENT NAME	FY 17 SOURCES	FY 17 USES	FTE
<u>Hotel Motel Tax Fund</u>					
073	2012	Hotel Motel Tax Fund	\$ (17,621,100)	\$ 17,621,100	-
<u>Car Rental Tax Fund</u>					
074	2012	Car Rental Tax Fund	(2,200,000)	2,200,000	-
<u>Economic Development Fund</u>					
092	2012	Economic Development Fund	(3,000,000)	3,000,000	-
<u>Roads and Bridges Fund</u>					
071	3010	Roads & Bridges	(14,397,793)	14,399,208	89.1
071	3021	Roads & Bridges - Waste Management	(160,000)	158,585	2.0
		Total Roads and Bridges Fund	(14,557,793)	14,557,793	91.1
<u>Stormwater Fees Fund</u>					
093	3004	Stormwater Fees Fund	(1,196,580)	1,196,580	1.9
<u>Health Services Restricted Funds</u>					
081	4004	Air Pollution Fund	(1,001,250)	1,001,250	9.8
082	4004	Vector Control Fund	(4,024,131)	4,024,131	47.0
083	4004	Air Emissions Fund	(157,709)	157,709	-
		Total Health Services Funds	(5,183,090)	5,183,090	56.8
<u>Sheriff Forfeitures Funds</u>					
088	6204	SCSO DUI Vehicle Seizures	(30,000)	30,000	-
089	6203	ALERT Fund	(126,560)	126,560	-
090	6204	Sheriff Narcotics Federal	(502,000)	502,000	-
091	6204	Sheriff Narcotics State	(1,905,700)	1,905,700	-
097	6204	SCSO DUI Blood Tests	-	-	-
		Total Sheriff Forfeitures Funds	(2,564,260)	2,564,260	-
<u>Data Processing Funds</u>					
084	7041	Gen Sess Court Clerk DP Fund	(620,134)	620,134	-
085	7031	Criminal Court Clerk DP Fees	(115,800)	115,800	-
076	8007	Register DP Fees	(288,400)	288,400	-
		Total Data Processing Fees Funds	(1,024,334)	1,024,334	-
<u>Drug-DUI Treatment Funds</u>					
094	7041	Veteran's Court	(50,000)	50,000	-
095	7041	DUI Treatment Fines	(51,000)	51,000	-
096	7041	General Sessions Drug Court	(599,558)	599,558	5.0
		Total Drug-DUI Treatment Funds	(700,558)	700,558	5.0
TOTAL SPECIAL REVENUE FUND APPROPRIATIONS			\$ (48,047,715)	\$ 48,047,715	154.8

Shelby County Government
 Adopted Budget for Fiscal Year 2017
 INTERNAL SERVICE FUNDS

FUND	DEPT	DEPARTMENT NAME	FY 17 SOURCES	FY 17 USES	FTE
<u>Information Technology - Internal Services</u>					
962	2515	IT Internal Services	\$ (4,763,992)	\$ 4,763,992	5.0
<u>Public Works - Internal Services</u>					
959	3019	Fleet Replacement Fund	\$ (391,600)	\$ 391,600	-
960	3019	Fleet Services	(3,489,971)	3,489,971	15.0
		Total PW Internal Services	\$ (3,881,571)	\$ 3,881,571	15.0
TOTAL INTERNAL SERVICE FUNDS			\$ (8,645,563)	\$ 8,645,563	20.0

Shelby County Government
Adopted Budget for Fiscal Year 2017
GRANT FUNDS

DEPARTMENT	FY 17 SOURCES	FY 17 USES	FTE
<u>DIVISION OF ADMINISTRATION & FINANCE</u>			
2003 - CAO - Admin	(2,103,243)	2,103,243	4.1
Total Division of Administration & Finance	(2,103,243)	2,103,243	4.1
<u>DIVISION OF PLANNING & DEVELOPMENT</u>			
2711 - Regional Services	(2,813,020)	2,813,020	12.0
2710 - Housing	(7,399,302)	7,399,302	12.0
2702 - Local Planning	(6,000)	6,000	-
2706 - Sustainability	(1,000,000)	1,000,000	-
Total Division of Planning & Development	(11,218,322)	11,218,322	24.0
<u>DIVISION OF PUBLIC WORKS</u>			
3010 - Roads & Bridges	(15,690,720)	15,690,720	3.5
3073 - Support Services	(657,006)	657,006	1.0
3004 - Environmental Programs	(2,397,300)	2,397,300	0.5
3501 - Corrections Administration	(511,333)	511,333	1.0
Total Division of Public Works	(19,256,358)	19,256,358	6.0
<u>DIVISION OF HEALTH SERVICES</u>			
4005 - Community Health	(20,788,258)	20,788,258	303.4
4003 - Admin & Finance - Health Svcs	(979,457)	979,457	-
4006 - Health Planning and Promotion	(887,651)	887,651	6.0
4008 - Public Health Safety	(2,186,359)	2,186,359	14.7
4004 - Environmental Health Services	(3,438,452)	3,438,452	23.2
Total Division of Health Services	(28,280,177)	28,280,177	347.4
<u>DIVISION OF COMMUNITY SERVICES</u>			
4804 - Community & Diversion Services	(1,038,767)	1,038,767	4.0
4817 - Aging Commission of the Mid-South	(8,071,848)	8,071,848	48.0
4806 - Crime Victims Center	(933,939)	933,939	13.0
4802 - CSA	(11,598,829)	11,598,829	33.0
4805 - Ryan White	(8,016,888)	8,016,888	13.0
4801 - Director Community Services	(652,046)	652,046	1.0
Total Division of Community Services	(30,312,317)	30,312,317	112.0
<u>SHERIFF</u>			
6105 - Information Systems - Sheriff	(5,165,265)	5,165,265	-
6204 - Special Operations	(221,656)	221,656	1.0
6202 - Fugitive	(52,660)	52,660	-
6205 - Uniform Patrol	(79,293)	79,293	-
6208 - Training	(56,391)	56,391	-
6203 - Detectives	(18,360)	18,360	-
6301 - Jail Administration	(131,481)	131,481	-
Total Sheriff	(5,725,106)	5,725,106	1.0
<u>JUDICIAL DIVISION</u>			
7041 - General Sessions Court	(940,887)	940,887	2.0
7071 - Juvenile Court Clerk	(984,753)	984,753	15.0
7061 - Juvenile Court Judge	(2,070,021)	2,070,021	18.3
7090 - Attorney General	(888,002)	888,002	8.8
7080 - Public Defender	(200,000)	200,000	-
7031 - Criminal Court	(113,220)	113,220	2.0
Total Judicial	(5,196,884)	5,196,884	46.1
TOTAL GRANT FUND APPROPRIATIONS	\$ (102,092,407)	\$ 102,092,407	540.6

Shelby County Government
FY17 Operating Budget
Budget Amendments approved on 6/15/16 and 6/29/16

Fund	Dept	Description	SOURCES OF FUNDS	USES OF FUNDS			
				FTE	Salaries	O&M	TOTAL USES
GENERAL FUND - PROPOSED BUDGET			388,807,803	3,910.7	277,772,024	111,035,779	388,807,803
Administrative Changes approved 6/15/16:							
010	301604	Parks and Ground Maint - move O&M to Salaries			52,064	(52,064)	-
010	200901	County Attorney - Transfer FTE to Divorce Referee		(1.0)	(57,482)	-	(57,482)
010	708501	Divorce Referee - Transfer FTE from Cty Attorney		1.0	57,482		57,482
Increase Requests approved 6/15/16:							
Legislative Operations:							
044	800201	Add Clerical Specialist position and temp pay		1.0	64,590		64,590
010	201201	Central Ops - Increase General Reserve as offset				(64,590)	(64,590)
Increase Requests approved 6/29/16:							
Central Operations:							
010	201201	OPEB adjustment for retiree benefit change (-1%)			(961,816)		(961,816)
010	201201	Reserve for Corrections Deputy salary increase			1,000,000		1,000,000
010	201201	Transfer to Education Fund				2,500,000	2,500,000
010	201201	Regional One (Affiliated) for indigent care				1,000,000	1,000,000
010	201201	Use of Fund Balance (includes Sheriff) and 500K	7,800,000				-
010	201201	Central Ops - Increase General Reserve as offset				(12,407)	(12,407)
Sheriff:							
031	various	Reduce lapse to fill 30 positions			2,283,161		2,283,161
031		Vehicle replacement				816,839	816,839
031	various	OPEB adjustment for retiree benefit change (-1%)			(1,038,184)		(1,038,184)
General Sessions Environmental							
035	704132	Misc O&M items				8,233	8,233
General Sessions Veterans Court							
035	704112	Add 3 new positions		3.0	190,320	10,700	201,020
General Sessions Criminal Court							
035	704112	Add 1 FT and 1 PT Judicial Commissioner		1.5	228,238	-	228,238
Juvenile Court:							
037	706151	JIFF grant (150,000 contract + 19K computers)				169,000	169,000
037	706151	Psychological assessments				247,700	247,700
Attorney General:							
038	709001			9.0	552,074	190,926	743,000
Public Defender:							
010	708002	75% funding share - add 5 Attorneys and O&M		5.0	511,865	45,135	557,000
Election Commission							
010	800901	Add Tech Specialist position		1.0	58,216	-	58,216
GENERAL FUND - ADOPTED BUDGET			396,607,803	3,931.2	280,712,552	115,895,251	396,607,803

Shelby County Government
FY17 Operating Budget
Budget Amendments approved on 6/15/16 and 6/29/16

Fund	Dept	Description	SOURCES OF FUNDS	USES OF FUNDS			
				FTE	Salaries	O&M	TOTAL USES
EDUCATION FUND - PROPOSED BUDGET			399,971,000	-	-	399,971,000	399,971,000
061		Reallocate 50% of Wheel Tax from CIP to Education	16,000,000			16,000,000	16,000,000
061		Additional Appropriation				3,500,000	3,500,000
061		Increase Wheel Tax revenue budget	1,000,000				
061		Transfer from General Fund (\$2M retiree + 500k)	2,500,000				
EDUCATION FUND - ADOPTED BUDGET			419,471,000	-	-	419,471,000	419,471,000
GRANT FUND - PROPOSED BUDGET			102,306,258	539.6	34,280,106	68,026,152	102,306,258
various		Administrative Changes - various funds	(213,851)	1.0	(116,881)	(96,970)	(213,851)
GRANT FUND - ADOPTED BUDGET			102,092,407	540.6	34,163,225	67,929,182	102,092,407
INTERNAL SERVICE FUND - PROPOSED BUDGET			8,896,618	20.0	1,483,753	7,412,865	8,896,618
962	251501	Information Technology Services Fund	28,345			28,345	28,345
959	301901	Fleet Replacement Fund	6,600			6,600	6,600
961	301901	Fleet Services Fund	(286,000)			(286,000)	(286,000)
INTERNAL SERVICE FUND - ADOPTED BUDGET			8,645,563	20.0	1,483,753	7,161,810	8,645,563
ENTERPRISE FUNDS - ADOPTED BUDGET			90,860,883	923.0	61,862,057	28,998,826	90,860,883
SPECIAL REVENUE FUNDS - ADOPTED BUDGET			48,047,715	154.8	10,702,051	37,345,664	48,047,715
DEBT SERVICE FUND - ADOPTED BUDGET			156,465,157	-	-	156,465,157	156,465,157
PROPOSED BUDGET - ALL FUNDS			1,195,355,435	5,548.1	386,099,991	809,255,444	1,195,355,435
GENERAL FUND AMENDMENTS			7,800,000	20.5	2,940,528	4,859,472	7,800,000
EDUCATION AMENDMENTS			19,500,000	-	-	19,500,000	19,500,000
GRANT FUND AMENDMENTS			(213,851)	1.0	(116,881)	(96,970)	(213,851)
INTERNAL SERVICE FUND AMENDMENTS			(251,055)	-	-	(251,055)	(251,055)
TOTAL AMENDMENTS - ALL FUNDS			26,835,094	21.5	2,823,647	24,011,447	26,835,094
TOTAL ADOPTED OPERATING BUDGET - ALL FUNDS			1,222,190,528	5,569.6	388,923,638	833,266,890	1,222,190,528

AMENDMENTS TO CAPITAL IMPROVEMENT FUND:

CIP FUND AMENDMENTS	SOURCES	USES OF FUNDS	
Reallocate 50% of Wheel Tax from CIP to Education	(16,000,000)		-
Reduce School capital improvements budget		(16,000,000)	(16,000,000)
TOTAL CIP FUND AMENDMENTS	(16,000,000)	-	(16,000,000)

Item #: 3

Moved by: REAVES

Prepared by: Wanda Richards

Seconded by: SHAFER

Approved by: Kim Koratsky

RESOLUTION APPROVING THE SHELBY COUNTY CAPITAL IMPROVEMENT BUDGET FOR FISCAL YEAR 2017 AND THE CORRESPONDING FIVE YEAR CAPITAL IMPROVEMENT PLAN FOR FISCAL YEARS 2017-2021. SPONSORED BY COMMISSIONER VAN D. TURNER, JR.

WHEREAS, A Five Year Capital Improvement Plan for Shelby County for Fiscal Years 2017-2021, has been prepared by the Shelby County Administration which is deemed to be a working five year plan for Shelby County to project and plan for future debt service needs; and

WHEREAS, The Commission's Committee No. 1, Budget and Finance, has reviewed the Proposed Five Year Capital Improvement Plan and the related Proposed Fiscal Year 2017 Capital Improvement Budget and recommends approval and adoption of the Plan and related Budget.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF SHELBY COUNTY, TENNESSEE, That the Five Year Capital Improvement Plan for Fiscal Years 2017-2021, a copy of which is attached hereto and incorporated herein by reference as Exhibit A, is hereby approved.

BE IT FURTHER RESOLVED, That the first year of the plan as set forth in Exhibit A is hereby adopted as the Capital Improvement Budget for Shelby County and the following amounts are hereby allocated for Fiscal Year 2017:

Roads and Bridges	\$5,500,000.00
Information Technology	6,691,585.00
Buildings and Property	7,775,000.00
Community Projects and Contingency	7,375,000.00
EMCP Interest and Issuance Expense	<u>1,000,000.00</u>
Total	<u>\$28,341,585.00</u>

BE IT FURTHER RESOLVED, That the allocations for the Fiscal Year 2017 Capital Improvement Budget shall be funded as follows:

County Funding	\$17,536,585.00
Federal Funding	4,125,000.00
Transfer from Debt Service	<u>6,680,000.00</u>
Total	<u>\$28,341,585.00</u>

BE IT FURTHER RESOLVED, That in order to maintain fiscal stability, each County Agency to which Capital Improvement allocations have been made is authorized to prepare plans and specifications and to take bids for the projects identified in the Capital Improvement Program subject to the additional authorization by the Mayor and the Board of Commissioners of Shelby County, Tennessee, in order that sufficient funds will be available to pay said obligations on scheduled due dates.

BE IT FURTHER RESOLVED, That any allocations included in the Capital Improvement Budget for Fiscal Year 2017 projects must be appropriated by Resolution of the County Commission.

BE IT FURTHER RESOLVED, That all unappropriated allocations in the Fiscal Year 2016 Capital Improvement Budget not appropriated prior to the close of the fiscal year shall be cancelled and written off.

BE IT FURTHER RESOLVED, That the accounting and budget records of the Capital Improvement Plan Fund shall be maintained according to the policies


established by Resolution No.8, adopted by this Commission on June 3, 2013.

BE IT FURTHER RESOLVED, That the Administration is directed to write-off all appropriated allocations which remain following final payment, including any contract retainage and after review and consideration, any appropriated allocations from prior fiscal years that remain and no payment has been made against the original appropriation, as approved in the applicable Resolution.

BE IT FURTHER RESOLVED, That the Mayor and the Director of Administration and Finance are authorized to issue their warrant or warrants for all amounts appropriated herein, and to take proper credit in their accounting therefor.

BE IT FURTHER RESOLVED, That this Resolution shall become effective in accordance with the Shelby County Charter, Article II, 2.06(B).





Mark H. Luttrell, Jr.
Shelby County Mayor

Date: 7-5-16

ATTEST:


Clerk of County Commission

ADOPTED: June 29, 2016


CERTIFIED COPY
CLERK OF COUNTY COMMISSION
DATE 7/25/16

**** THIRD READING – AS READ INTO THE RECORD ****

Item #: 1

Moved by: BROOKS

Prepared by: Wanda Richards

Seconded by: TURNER

Approved by: Kim Koratsky

ORDINANCE NO. 465

ORDINANCE FIXING THE TAX RATE FOR SHELBY COUNTY FOR THE
TAX YEAR 2016. SPONSORED BY COMMISSIONER VAN D. TURNER,
JR.

WHEREAS, Tennessee Code Annotated, Section 67-1-601, authorizes counties
in Tennessee to impose taxes for county purposes, and to fix the rates thereof; and

WHEREAS, Pursuant to Tennessee Code Annotated, Section 67-5-510, and the
legislative authority set forth in Article II, Section 2.01, of the Shelby County Charter, it is
the duty of the Shelby County Board of Commissioners to set a Tax Rate for the Tax
Year 2016 at this time.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY
COMMISSIONERS OF SHELBY COUNTY, TENNESSEE, That the TAX RATE FOR
SHELBY COUNTY for the Tax Year 2016 be and the same is hereby fixed at \$4.37 for
each One Hundred Dollars (\$100.00) of taxable real and personal property in the
County.

BE IT FURTHER RESOLVED, That said sum be allocated and apportioned to
the various departments and functions of the County Government as follows:


COUNTY GENERAL FUND	\$ 1.45
SCHOOLS	\$ 2.14
DEBT SERVICE FUND	<u>\$.78</u>
TOTAL	<u>\$ 4.37</u>

BE IT FURTHER RESOLVED, That should the amount collected for schools exceed the amount appropriated for Fiscal Year 2017, the excess of collections over the amount appropriated shall be held in the Education Fund and be applied to the appropriation for Fiscal Year 2018.

BE IT FUTHER RESOLVED, That this Ordinance and the Tax Rate set forth herein shall not take effect until and unless the Board of County Commissioners adopts, by appropriate Resolution, a County Budget for Fiscal Year 2017, but, in no event, shall the Tax Rate become effective before the fifteenth day after the passage of this Ordinance in accordance with Section 2.06(C)(4) of the Shelby County Charter.

BE IT FURTHER RESOLVED, That the various sections of this Ordinance are severable, and that any portion declared unlawful shall not affect the remaining portions.




Mark H. Luttrell, Jr.
County Mayor

Date: 8-1-16


ATTEST:


Clerk of County Commission

FIRST READING: June 6, 2016

SECOND READING: June 29, 2016

ADOPTED
THIRD READING: July 27, 2016


CERTIFIED COPY
CLERK OF COUNTY COMMISSION
DATE 8/16/16

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